

**EXHIBIT B**

**Redline**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**ORDER SUSTAINING DEBTORS' FIRST OMNIBUS OBJECTION (SUBSTANTIVE)  
TO REDUCED AMOUNT TAX CLAIMS PURSUANT TO 11 U.S.C. §§ 502 AND 505,  
FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1**

Upon the objection (the “Objection”)<sup>2</sup> of the Debtors, pursuant to 11 U.S.C. §§ 502 and 505, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking to disallow and expunge, reduce, or reclassify the claims identified on **Schedule 1** attached hereto; and upon the Lammert Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Objection having been given under the circumstances; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested by

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<sup>1</sup> The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

<sup>2</sup> Capitalized terms used but not defined herein are defined in the Objection.

this Objection is in the best interests of the creditors and other parties in interest in this case; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Disputed Claims identified on Schedule 1 are hereby disallowed and expunged in full, reduced, or reclassified (as applicable).
3. Kroll is authorized and directed to disallow and expunge, reduce, or reclassify (as applicable) the claims listed on Schedule 1 as reflected therein on the official claims register pursuant to this Order and to make other changes to the official claims register as necessary to reflect the terms of this Order.
4. This Order shall be deemed a separate Order with respect to each of the claims identified on Schedule 1. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

~~5. Nothing contained in the Objection or this Order is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors or their estates, (b) waiver of rights to dispute the amount of, basis for, or validity of any claim, (c) a waiver of rights under the Bankruptcy Code or any applicable non-bankruptcy law, (d) an agreement or obligation to pay any claims, or (e) a waiver of any claims or causes of action which may exist against any creditor or interest holder.~~

~~6. Nothing in the Objection or this Order shall be construed as an allowance of any claim.~~

~~7. The Debtors' rights to amend, modify, or supplement the Objection, to file additional objections to the claims listed in the Objection or any other claims (filed or not) which have been or may be asserted against the Debtors or their estates, and to seek further reduction of any claim, are preserved. Additionally, should the grounds of an objection stated in the Objection be dismissed, the Debtors' right to object on other stated grounds or any other grounds that the Debtors discover during the pendency of this case are preserved.~~

5. ~~8.~~ The Debtors, Kroll, and the Clerk of this Court are authorized to take all actions necessary and appropriate to give effect to this Order.

6. ~~9.~~ The Court shall retain jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

**Schedule 1****Reduced Amounts**

	<b>CLAIMANT</b>	<b>CLAIM NO.</b>	<b>DEBTOR NAME</b>	<b>2024 PORTION OF TOTAL CLAIM AMOUNT</b>	<b>MODIFIED 2024 CLAIM AMOUNT</b>
<del>1.</del>	<del>Alief Independent School District</del>	<del>3433</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 5,898.01</del>	<del>\$ 2,703.77</del>
<del>1.</del> <u>2.</u>	Angelina County	1729	Big Lots, Inc.	\$ 9,526.96 <u>8419.33</u>	\$ 4,180.84 <u>4,180.82</u>
<del>3.</del>	<del>Brazoria County, et al</del>	<del>3005</del>	<del>Big Lots, Inc.</del>	<del>\$ 16,930.59</del>	<del>\$ 9,087.63</del>
<del>4.</del>	<del>Brownsville Independent School District</del>	<del>868</del>	<del>Big Lots, Inc.</del>	<del>\$ 5,424.57</del>	<del>\$ 2,347.31</del>
<del>5.</del>	<del>Burleson Independent School District</del>	<del>953</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 8,683.52</del>	<del>\$ 3,662.01</del>
<del>6.</del>	<del>Cameron County</del>	<del>1668</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 10,635.27</del>	<del>\$ 4,534.19</del>
<del>7.</del>	<del>Cameron County</del>	<del>1674</del>	<del>Big Lots Stores, LLC</del>	<del>\$ 6,495.16</del>	<del>\$ 2,784.61</del>
<del>8.</del>	<del>Carrollton Farmers Branch Independent School District</del>	<del>934</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 11,528.52</del>	<del>\$ 4,634.25</del>
<del>9.</del>	<del>City of Burleson</del>	<del>940</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 4,367.65</del>	<del>\$ 1,933.41</del>
<del>10.</del>	<del>City of Cleburne</del>	<del>954</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 3,161.04</del>	<del>\$ 1,452.35</del>
<del>11.</del>	<del>City of Frisco</del>	<del>6437</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 2,363.21</del>	<del>\$ 1,106.19</del>
<del>12.</del>	<del>City of Grapevine</del>	<del>951</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 1,330.93</del>	<del>\$ 454.60</del>
<del>13.</del>	<del>City of Houston</del>	<del>1730</del>	<del>Big Lots, Inc.</del>	<del>\$ 2,547.18</del>	<del>\$ 1,182.45</del>
<del>14.</del>	<del>City of Houston</del>	<del>1898</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 2,181.88</del>	<del>\$ 1,005.10</del>
<del>15.</del>	<del>City of Houston</del>	<del>3475</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 2,923.05</del>	<del>\$ 1,339.99</del>
<del>16.</del>	<del>City of Lake Worth</del>	<del>943</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 3,797.42</del>	<del>\$ 1,887.83</del>
<del>17.</del>	<del>City of Pasadena</del>	<del>1883</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 2,091.26</del>	<del>\$ 945.33</del>
<del>18.</del>	<del>City of Sherman</del>	<del>784</del>	<del>Big Lots, Inc.</del>	<del>\$ 4,000.00</del>	<del>\$ 1,241.74</del>
<del>19.</del>	<del>City of Stephenville</del>	<del>6438</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 1,525.93</del>	<del>\$ 716.85</del>
<del>20.</del>	<del>City of Tomball</del>	<del>3477</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 1,353.84</del>	<del>\$ 756.71</del>
<del>21.</del>	<del>City of Webster</del>	<del>1887</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 1,780.93</del>	<del>\$ 869.60</del>
<del>22.</del>	<del>Clear Creek Independent School District</del>	<del>3426</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 4,762.14</del>	<del>\$ 2,248.07</del>

<del>23.</del>	<del>Cleburne Independent School District</del>	<del>938</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 6,589.96</del>	<del>\$ 2,990.81</del>
<del>24.</del>	<del>Collin County Tax Assessor/Collector</del>	<del>82</del>	<del>Big Lots, Inc.</del>	<del>\$ 15,000.00</del>	<del>\$ 4,972.67</del>
<del>25.</del>	<del>Collin County Tax Assessor/Collector</del>	<del>84</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 6,500.00</del>	<del>\$ 2,349.17</del>
<del>26.</del>	<del>Cooke County Appraisal District</del>	<del>3329</del>	<del>Big Lots, Inc.</del>	<del>\$ 4,647.38</del>	<del>\$ 2,166.25</del>
<del>27.</del>	<del>Cypress Fairbanks ISD</del>	<del>1731</del>	<del>Big Lots, Inc.</del>	<del>\$ 5,854.01</del>	<del>\$ 2,765.55</del>
<del>28.</del>	<del>Cypress Fairbanks ISD</del>	<del>1904</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 11,273.75</del>	<del>\$ 4,961.22</del>
<del>29.</del>	<del>Dallas County</del>	<del>6439</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 87,123.50</del>	<del>\$ 39,809.59</del>
<del>30.</del>	<del>Fort Bend County</del>	<del>1732</del>	<del>Big Lots, Inc.</del>	<del>\$ 4,952.95</del>	<del>\$ 2,149.09</del>
<del>31.</del>	<del>Fort Bend County Levee Improvement District #2</del>	<del>3355</del>	<del>Big Lots, Inc.</del>	<del>\$ 588.66</del>	<del>\$ 283.91</del>
<del>32.</del>	<del>Fort Bend Independent School District</del>	<del>3348</del>	<del>Big Lots, Inc.</del>	<del>\$ 4,923.29</del>	<del>\$ 2,374.51</del>
<del>33.</del>	<del>Friseo Independent School District</del>	<del>1026</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 8,891.89</del>	<del>\$ 2,665.16</del>
<del>34.</del>	<del>Gainesville ISD</del>	<del>6429</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 3,846.44</del>	<del>\$ 1,792.92</del>
<del>35.</del>	<del>Galena Park Independent School District</del>	<del>3449</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 6,964.52</del>	<del>\$ 3,277.62</del>
<u>2.</u> <del>3</del> <del>6</del> <del>-</del>	Galveston County	1650	Big Lots, Inc.	\$ 8,414.85 <del>7332.56</del>	\$ 3,883.65 <del>5,711.26</del>
<del>37.</del>	<del>Garland Independent School District</del>	<del>948</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 18,904.30</del>	<del>\$ 8,535.17</del>
<u>3.</u> <del>3</del> <del>8</del> <del>-</del>	Goose Creek Consolidated Independent School District & Lee College District	3770	Big Lots Stores - PNS, LLC	\$ 8,075.47	\$ 3,951.17
<del>39.</del>	<del>Grapevine-Colleyville Independent School District</del>	<del>941</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 4,991.87</del>	<del>\$ 1,740.42</del>
<del>40.</del>	<del>Grayson County</del>	<del>6440</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 8,840.14</del>	<del>\$ 4,119.46</del>
<del>41.</del>	<del>Greenville ISD</del>	<del>6549</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 4,330.55</del>	<del>\$ 1,757.01</del>
<del>42.</del>	<del>Gregg County</del>	<del>876</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 25,422.24</del>	<del>\$ 13,870.27</del>
<del>43.</del>	<del>Harris County Municipal Utility District # 191</del>	<del>3479</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 1,075.15</del>	<del>\$ 497.43</del>
<del>44.</del>	<del>Harris County Municipal Utility District #102</del>	<del>3478</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 2,591.01</del>	<del>\$ 1,043.22</del>
<del>45.</del>	<del>Harris County Municipal Utility District #285</del>	<del>3483</del>	<del>Big Lots Stores—PNS, LLC</del>	<del>\$ 3,209.15</del>	<del>\$ 1,510.28</del>
<del>46.</del>	<del>Harris County Municipal Utility District #81</del>	<del>3354</del>	<del>Big Lots, Inc.</del>	<del>\$ 1,235.81</del>	<del>\$ 567.92</del>
<u>4.</u> <del>4</del> <del>7</del> <del>-</del>	Harris County, et al	2996	Big Lots Stores - PNS, LLC	\$ 19,477.94	\$ 9,676.63
<u>5.</u> <del>4</del>	Harris County, et al	2997	Big Lots, Inc.	\$ 18,231.50	\$ 8,960.51

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